

UNITED STATES MARINE CORPS
Financial Management School
Marine Corps Combat Service Support Schools
PSC Box 20041
Camp Lejeune, North Carolina 28542-0041

FMO 0309
Jan 2000

STUDENT OUTLINE

MONITOR REIMBURSABLE ACCOUNTS

LEARNING OBJECTIVES:

1. TERMINAL LEARNING OBJECTIVE:

(a) Given a reimbursable order, reimbursable report and the references, monitor reimbursable accounts to ensure standards of accuracy are met in accordance with the MCO P7300.20.
(3404.07.03)

(b) Given the need for a support agreement support requirements of the requesting unit, support capabilities of the providing unit and the references to ensure proper preparation, certification and review in accordance with DoD Inst 4000.19.
(3404.06.08)

2. ENABLING LEARNING OBJECTIVES:

(a) Without the aid of references, identify the various support agreements used by the government in accordance with DoD Instruction 4000.19. (3404.06.08a)

(b) Without the aid of references, describe the reimbursable concept as it applies to governmental accounting in accordance with the MCO P7300.20. (3404.07.03a)

(c) Without the aid of references, identify government forms used within DoD to document reimbursable orders in accordance with MCO P7300.20. (3404.07.03b)

(c) With the aid of the SABRS Users Manual and while functioning as a performer, process an accepted funded reimbursable work order in accordance with the SABRS Users manual. (3404.07.03c)

(d) Without the aid of references, describe the reimbursable billing process between the customer and the performer in accordance with MCO P7300.20. (3404.07.03d)

(e) Without the aid of references, describe the process to close out a Reimbursable Order Number in accordance with MCO P7300.20. (3404.07.03e)

(f) With the aid of references and provided SABRS reports and memorandum records, verify the status of a reimbursable account in accordance with MCO P7300.20. (3404.07.03f)

BODY:

1. OVERVIEW:

a. Definition: A reimbursable is a lateral transfer of authority (funds) from one organization to another organization with the intended purpose of the receiving activity performing work or service for the requesting command in exchange for payment. This occurs when the requesting organization requires specific work or service that it cannot provide for itself and is willing to provide funds to accomplish the mission. Common instances when reimbursables occur are:

(1) A unit is conducting an exercise away from their base and requires assistance and work from the host command (i.e. billeting, phone, fuel, lumber, communication support, reproduction support, etc).

(2) Tenant commands send reimbursable work orders to the Base commander to fund long distance phone services, cell phone service, laundry services or possibly environmental services.

2. SUPPORT AGREEMENTS:

a. Support sources: When the determination is made that support is required, a commander will need to find sources that can provide the requested work or service. DoD Instruction 4000.19 specifically addresses the following sources:

(1) Inter-service support: DoD activities shall provide requested support to other DoD activities when the head of the requesting activity determines it would be in the best interest of the United States Government, and the head of the supplying activity determines capabilities exist to provide support without jeopardizing assigned missions.

(2) Intra-governmental support: DoD activities may enter into support agreements with non-DoD Federal activities when funding is available to pay for the support, it is in the best interest of the United States Government, the supplying activity is able to provide the support, the support can not be provided as conveniently or cheaply by a commercial enterprise, and it does not conflict with any other agency's authority. These determinations must be approved by the head of the major organizational unit ordering the support. This authority may not be delegated and designees may not be lower than Senior Executive Service (SES) or General Officers.

b. Support agreements: Once the determination is made that support is required, coordination between the requesting and performing activity is initiated. This coordination, or agreement, should be documented. The federal government uses different types of formal agreements as discussed below.

(1) Memorandum of Agreement (MOA): A Memorandum of Agreement is a memorandum that defines general areas of conditional agreement between two or more parties, e.g., one party provides services while the other party provides material support. MOA's for recurring reimbursable support should be supplemented with an Inter-service Support Agreement (ISA) that will be discussed below.

(2) Memorandum of Understanding (MOU): A Memorandum of Understanding defines general areas of understanding between two parties: however, no conditional agreements exist, e.g., no reimbursement for support required. Basically, a MOU explains what each party plans to do, however, what each party does is not dependent on what the other party does (e.g., does not require reimbursement or other support from the receiver). The key difference between the MOA and MOU is that when no reimbursement for support is required, a MOU is used to document the agreements between the parties.

(3) Inter-service Support Agreement (ISA's): An Inter-service Support Agreement is a formal agreement that defines recurring services to be provided by one supplier to one or more receivers and defines the basis for calculating reimbursement charges for the services and the billing and reimbursement process. It is prepared by the supplying activity in response to requests for recurring inter-service support. Typically, ISA's are prepared by an Inter-service Support Coordinator (ISC) in cooperation with functional and financial managers and the DD

Form 1144 is typically used to document ISA's. The DD Form 1144 identifies the parties to the agreement, term of the agreement, support to be provided, basis for calculating reimbursements for each category of support, and an estimate of projected reimbursements. Some basic rules governing the use of ISAs are:

(a) The basis of reimbursement shall be determined by the supplier's computation of all relevant costs, in accordance with DoD Comptroller policies and procedures promulgated by the DoD component's headquarters.

(b) ISA's, MOAs, and MOUs must be reviewed only when changing conditions or circumstances may require substantial changes or development of a new agreement. Minor changes may be made at any time by correcting the existing document or attaching a memorandum; changes must be initialed by the relevant parties. ISSA costs should be reviewed annually to ensure continued accuracy of estimated reimbursement charges.

(c) When possible, ISA modifications and termination's should be made bilaterally and with sufficient advance notification to permit appropriate funding adjustments to be made during the budget formulation process.

(d) If an ISA must be unilaterally terminated or suspended with less than 180 days notice to the other parties, the terminating party may be billed by the non-terminating parties for reimbursement of unavoidable termination and procurement expenses incurred during the 180 day period following notification.

3. REIMBURSABLE CONCEPTS:

a. During the reimbursable process there are always two parties involved: Performer and Customer. Both parties to the agreement have certain responsibilities as discussed below:

(1) Performer: The performer is the agency that accepts the Reimbursable Work Order (RWO) from the requesting activity. The performer charges the reimbursable order for the required labor, material, travel, etc., necessary to fulfill the accepted agreement. The performer then bills the customer to recover the amount of funds they have expensed in support of the customer. This transfer is called a reimbursement of funds, hence reimbursable.

(2) Customer: The customer is the activity that requests the work or services. They will initiate the RWO and prepare the documentation. They will commit and obligate their funds, once the agreement is accepted, in anticipation of future billings from the performer. The customer is ultimately responsible for reimbursing the performer for the funds they have spent in support of the RWO.

b. Same Command: When both the performer and the customer fall under the same major command, authorization to perform the work will be granted and funding realignments will be made by the immediate higher command, usually the Operating Budget Holder. The operating budget of the performer will be increased by the cost of the work or service accomplished, and the operating budget of the customer will be reduced by the same amount. This process is more cost effective in that the monthly reimbursable billing process is costly due to the labor involved by DFAS civilian personnel.

c. Transmission and Acceptance: When establishing a Reimbursable Work Order, requesting activity (customer) prepares the necessary documentation that includes a description of work or services, a specific dollar ceiling and funding data that the performer will charge for reimbursement. This document is then transmitted to the performing activity who will determine whether the work requested can be accomplished within the constraints of its expertise and resources. Depending on the scope and priority of the work requested, the performing activity has the option to accept or reject the reimbursable order based on its ability to meet the job requirements.

d. Reimbursable Authority: Reimbursable Authority is funding that a performer has accepted from a customer. As a performer, a command may receive reimbursable funding authority in one of two ways:

(1) Funded Authority: A Funded Authority is where the performer receives a RWO with an established funding ceiling for reimbursement. An example of a funded authority is when a commander (customer) sends \$20,000 dollars to another commander (performer) for repair/replacement of a piece of gear. The performer has accepted and received \$20,000 dollars of funded authority. There are two types of funded authority:

(a) Economy Act Orders (EAO): Economy Act Orders are also known as work requests and are authorized by the Economy Act, 31 U.S. Code Section 1535. EAO's are used for

normal, routine, day-to-day operations such as custodial services, trash and garbage removal, routing maintenance, etc. An example would be to issue an EAO to Marine Corps Base for communication support or to Base Maintenance to obtain janitorial or landscaping maintenance services. EAO's are issued each year, as the funds expire with the appropriation.

(b) Project Orders (PO's): Project Orders are authorized under the Project Order Law, 41 U.S. Code, Section 23. A Project Order is a definite and specific order issued for the production of material or for repair, maintenance or overhaul. A PO is similar to a private sector contract. PO's are fully funded from current obligation authority and may cross fiscal years, assuming a bona fide need rule is met and the work begins in the year of issuance.

(2) Unfunded Authority: Unfunded Authority is where a performer receives a target authorization from HQMC, limiting the amount of obligations to the amount of collections received within a particular program. An unfunded program, for example, would be the Forest and Timber Products program where collections are taken in from the sale of cut trees to commercial enterprises. Since the sales occur all year long, HQMC will issue a target authorization, usually not exceeding the previous years' collections, from which a command can incur obligations to pay for the administration of the program. These funds cannot be used for any other purpose for which they are intended. In almost all cases, unfunded reimbursables are the responsibility of a Base/Post/Station Comptroller.

4. **REIMBURSABLE DOCUMENTATION:** Within the federal government, specifically DOD, there are three government forms currently in use to document a reimbursable agreement. Otherwise, as with outside agencies, letters can be used.

a. DD Form 448 Military Interdepartmental Purchase Request (MIPR): A MIPR is the government form used when the requesting activity and performing activity are from different DoD components, such as Navy to ARMY or ARMY to Marine Corps. MIPRs can be issued as either Project Orders or Economy Act Orders and are considered Funded Authority with an established funding ceiling.

b. DD Form 448-2 Acceptance to a MIPR: The DD 448-2 is the acceptance to the DD 448. The performer will complete this form and transmit it back, with the original DD 448, to the customer

or requesting activity. This form signifies an acceptance and agreement between the customer and performer.

c. NavCompt Form 2275 Order for Work and/or Services: The NavCompt Form 2275 is the preferred form used when documenting a reimbursable work order between entities within the Department of the Navy, such as NAVY to Marine Corps, Marine Corps to Marine Corps. This form, unlike the DD 448, does not require separate forms to document the acceptance or agreement between both parties. The request and acceptance is documented by the presence of two signatures on the original form as previously discussed in the source document class.

d. Private Letters: Letters can be used by private organizations to request and document reimbursable services. No particular format is prescribed except the standard business letter.

e. Example Forms: The following are examples of the government forms used within the Department of Defense.

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MILITARY INTERDEPARTMENTAL PURCHASE REQUEST					1. PAGE 1 OF 1 PAGES																												
2. FSC		3. CONTROL SYMBOL NO.		4. DATE PREPARED 19991001		5. MIPR NUMBER JTF6RMB00MP0001		6. AMEND NO. BASIC																									
7. TO: Commanding Officer 9th Marine Expeditionary Unit New Bern, NC 22555					8. FROM: (Agency, name, telephone number of originator) Commander, Joint Task Force Six Atth: FCTJ-RM Fort Eustis, VA 23876 Dsn: 251-4567																												
9. ITEMS <input type="checkbox"/> ARE <input checked="" type="checkbox"/> ARE NOT INCLUDED IN THE INTERSERVICE SUPPLY SUPPORT PROGRAM AND REQUIRED INTERSERVICE SCREENING <input type="checkbox"/> HAS <input checked="" type="checkbox"/> HAS NOT BEEN ACCOMPLISHED.																																	
ITEM NO.	DESCRIPTION (Federal stock number, nomenclature, specification and/or drawing No., etc.)				QUANTITY	UNIT	ESTIMATED UNIT PRICE	ESTIMATED TOTAL PRICE																									
a	b				c	d	e	f																									
1	<p>FUNDS ARE PROVIDED FOR THE FOLLOWING CATEGORIES IN SUPPORT OF COUNTER DRUG OPERATIONS:</p> <p>THE FOLLOWING CATEGORIES AND AMOUNTS APPLY:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">BILLETING</td> <td style="width: 10%; text-align: right;">120</td> <td style="width: 10%;">EA</td> <td style="width: 15%; text-align: right;">56.00</td> <td style="width: 5%; text-align: right;">6720.00</td> </tr> <tr> <td>VEHICLE RENTAL</td> <td style="text-align: right;">7</td> <td>EA</td> <td style="text-align: right;">120.00</td> <td style="text-align: right;">840.00</td> </tr> <tr> <td>HAZARDOUS WASTE DISPOSAL</td> <td style="text-align: right;">1</td> <td></td> <td style="text-align: right;">5000.00</td> <td style="text-align: right;">5000.00</td> </tr> <tr> <td>FUEL AND OTHER POL</td> <td style="text-align: right;">1</td> <td></td> <td style="text-align: right;">7000.00</td> <td style="text-align: right;">7000.00</td> </tr> <tr> <td>REPAIR PARTS AS NEEDED</td> <td style="text-align: right;">1</td> <td></td> <td style="text-align: right;">15000.00</td> <td style="text-align: right;">15000.00</td> </tr> </table> <p>FUNDS WILL NOT BE EXCEEDED WITHOUT PRIOR APPROVAL FROM THIS COMMAND.</p> <p>REQUEST A STATUS OF FUNDS BE MAILED TO THE ADDRESS IN BLOCK #8 ON A MONTHLY BASIS.</p> <p>FUNDS EXPIRE ON 30 SEPT 00</p> <p>WORK COMPLETION DATE: 30 SEPT 00</p> <p>FOR INSTRUCTIONAL PURPOSES ONLY FMO 0309</p>				BILLETING	120	EA	56.00	6720.00	VEHICLE RENTAL	7	EA	120.00	840.00	HAZARDOUS WASTE DISPOSAL	1		5000.00	5000.00	FUEL AND OTHER POL	1		7000.00	7000.00	REPAIR PARTS AS NEEDED	1		15000.00	15000.00				
BILLETING	120	EA	56.00	6720.00																													
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FUEL AND OTHER POL	1		7000.00	7000.00																													
REPAIR PARTS AS NEEDED	1		15000.00	15000.00																													
10. SEE ATTACHED PAGES FOR DELIVERY SCHEDULES, PRESERVATION AND PACKAGING INSTRUCTIONS, SHIPPING INSTRUCTIONS AND INSTRUCTIONS FOR DISTRIBUTION OF CONTRACTS AND RELATED DOCUMENTS.								11. GRAND TOTAL 34560.00																									
12. TRANSPORTATION ALLOTMENT (Used if FOB Contractor's plant)					13. MAIL INVOICES TO (Payment will be made by) Finance and Accounting Office Attn: ASUPV, Consumer Funds Bldg 6380, Fort Eustis, VA 23867 PAY OFFICE DODAAD S41014																												
14. FUNDS FOR PROCUREMENT ARE PROPERLY CHARGEABLE TO THE ALLOTMENTS SET FORTH BELOW, THE AVAILABLE BALANCES OF WHICH ARE SUFFICIENT TO COVER THE ESTIMATED TOTAL PRICE.																																	
ACRN	APPROPRIATION	LIMIT/SUBHEAD	SUPPLEMENTAL ACCOUNTING CLASSIFICATION			ACCTG STA DODAAD	AMOUNT																										
	2112020	000	0762014P200000000 2572 000000 JTF6RMB00MP0001 WC1200 S41014			067443	34560.00																										
15. AUTHORIZING OFFICER (Type name and title) ARMY COMPTROLLER					16. SIGNATURE SIGNATURE			17. DATE 19991001																									

DD FORM 448, JUN 72 (EG)

PREVIOUS EDITION IS OBSOLETE.

PerFORM (DLA)

DD FORM 448-2, JUL 71 (EG)
1. TO (Requiring Activity Address)(Include ZIP Code)
2. MIPR NUMBER
3. AMENDMENT NO.
4. DATE (MIPR Signature Date)
5. AMOUNT (As Listed on the MIPR)
6. The MIPR identified above is accepted and the items requested will be provided as follows: (Check as Applicable)
7. MIPR ITEM NUMBER(S) IDENTIFIED IN BLOCK 13, "REMARKS" IS NOT ACCEPTED (IS REJECTED) FOR THE REASONS INDICATED.
8. TO BE PROVIDED THROUGH REIMBURSEMENT CATEGORY I
9. TO BE PROCURED BY DIRECT CITATION OF FUNDS CATEGORY II
10. ANTICIPATED DATE OF OBLIGATION FOR CATEGORY II ITEMS
11. GRAND TOTAL ESTIMATED PRICE OF ALL ITEMS
12. FUNDS DATA (Check if Applicable)
13. REMARKS
14. ACCEPTING ACTIVITY (Complete Address)
15. TYPED NAME AND TITLE OF AUTHORIZED OFFICIAL
16. SIGNATURE
17. DATE

ACCEPTANCE OF MIPR

1. TO (Requiring Activity Address)(Include ZIP Code)

COMMANDER, JOINT TASK FORCE SIX
ATTN: FCJT-RM
FORT EUSTIS

2. MIPR NUMBER

JTF6RMB00MP0001

3. AMENDMENT NO.

BASIC

4. DATE (MIPR Signature Date)

19991001

5. AMOUNT (As Listed on the MIPR)

34560.00

6. The MIPR identified above is accepted and the items requested will be provided as follows: (Check as Applicable)

- a. ☒ ALL ITEMS WILL BE PROVIDED THROUGH REIMBURSEMENT (Category I)
- b. ☐ ALL ITEMS WILL BE PROCURED BY THE DIRECT CITATION OF FUNDS (Category II)
- c. ☐ ITEMS WILL BE PROVIDED BY BOTH CATEGORY I AND CATEGORY II AS INDICATED BELOW
- d. ☐ THIS ACCEPTANCE, FOR CATEGORY I ITEMS, IS QUALIFIED BECAUSE OF ANTICIPATED CONTINGENCIES AS TO FINAL PRICE. CHANGES IN THIS ACCEPTANCE FIGURE WILL BE FURNISHED PERIODICALLY UPON DETERMINATION OF DEFINITIZED PRICES, BUT PRIOR TO SUBMISSION OF BILLINGS.

7. ☐ MIPR ITEM NUMBER(S) IDENTIFIED IN BLOCK 13, "REMARKS" IS NOT ACCEPTED (IS REJECTED) FOR THE REASONS INDICATED.

8. TO BE PROVIDED THROUGH REIMBURSEMENT
CATEGORY I

9. TO BE PROCURED BY DIRECT CITATION OF FUNDS
CATEGORY II

ITEM NO. a.	QUANTITY b.	ESTIMATED PRICE c.	ITEM NO. a.	QUANTITY b.	ESTIMATED PRICE c.
1		FUNDING IS ACCEPTED FOR COUNTER DRUG OPERATIONS			

d. TOTAL ESTIMATED PRICE 34560.00

e. TOTAL ESTIMATED PRICE

10. ANTICIPATED DATE OF OBLIGATION FOR CATEGORY II ITEMS

11. GRAND TOTAL ESTIMATED PRICE OF ALL ITEMS
34560.00

12. FUNDS DATA (Check if Applicable)

- a. ☐ ADDITIONAL FUNDS IN THE AMOUNT OF \$ _____ ARE REQUIRED (See justification in Block 13)
- b. ☐ FUNDS IN THE AMOUNT OF \$ _____ ARE NOT REQUIRED AND MAY BE WITHDRAWN

13. REMARKS

POC FOR THIS ACCOUNT IS GYSGT ESTERLY DSN 750-1107
RON: 0AA
RBC: A PLEASE IDENTIFY THE RON ON ALL CORRESPONDENCE
RSC: 3
OCSOC 25B9
CAC 0093

14. ACCEPTING ACTIVITY (Complete Address)

COMMANDING OFFICER
9TH MARINE EXPEDITIONARY UNIT
NEW BERN, NC 22555

15. TYPED NAME AND TITLE OF AUTHORIZED OFFICIAL

MAJOR WARRIOR

16. SIGNATURE

SIGNATURE

17. DATE

1. THIS ORDER MUST BE ACCEPTED ON A REIMBURSABLE BASIS ONLY AND IS SUBJECT TO THE CONDITIONS LISTED ON THE REVERSE SIDE.										2. DOCUMENT NUMBER M6305500WRN4LT4	
3. REFERENCE NUMBER			4. FUNDS EXPIRE ON 2000 09 30		5. WORK COMPLETION DATE 2000 09 30			6. DATE PREPARED 1999 10 01		7. AMENDMENT NO. BASIC	
8. FROM: NAVAL SEEBEE DETACHMENT 1804 SEEBEE LANE NORFOLK, VA 55555								9. FOR DETAILS CONTACT: CUSTOMER POC AND PHONE NUMBER			
10. TO: UIC COMMANDING OFFICER 9TH MARINE EXPEDITIONARY UNIT NEW BERN NC 22555 L								11. MAIL BILLINGS TO: DFAS CLEVELAND 1000 E. 9TH STREET CLEVELAND OHIO 44035			
12. ACCOUNTING DATA TO BE CITED ON RESULTING BILLINGS											
A. ACRN	B. APPROPRIATION	C. SUB-HEAD	D. OBJ. CLASS	E. BU. CONTROL	F. SA	G. AAA	H. TT	I. PAA	J. COST CODE	K. AMOUNT	
AA	1701804	113X	0000	63055	0	00179	2D	R00900	30552HQNM2M	\$20,000.00	
L. TOTAL THIS DOCUMENT										\$20,000.00	
M. CUMULATIVE TOTAL										\$20,000.00	
13. THIS ORDER IS ISSUED AS A <input type="checkbox"/> PROJECT ORDER <input checked="" type="checkbox"/> AN ECONOMY ACT ORDER AND IS TO BE ACCOMPLISHED ON A <input type="checkbox"/> FIXED PRICE <input checked="" type="checkbox"/> COST REIMBURSEMENT BASIS. WHEN THE FIRST BLOCK IS CHECKED, THIS ORDER IS PLACED IN ACCORDANCE WITH THE PROVISIONS OF 41 U.S. CODE 23 AND DOD DIRECTIVE 7220.1. THE FOLLOWING SUPPLEMENTARY ITEMS ON REVERSE ALSO APPLY AND ARE AN INTEGRAL PART OF THIS ORDER: 1 2 3 4 5 6											
14. DESCRIPTION OF WORK TO BE PERFORMED AND OTHER INSTRUCTIONS FUNDS ARE PROVIDED FOR THE TRAINING OF SEEBEES IN REAR AREA SECURITY MEASURES FUNDS WILL NOT BE EXCEEDED WITHOUT PRIOR APPROVAL FROM THIS COMMAND. IF COSTS EXCEED THIS AUTHORIZATION, NOTIFY THIS COMMAND IMMEDIATELY. REQUEST A STATUS OF FUNDS BE PROVIDED TO THIS COMMAND ON A MONTHLY BASIS. REIMBURSABLE ACCEPTED POC GYSGT ESTERLY DSN 750-1107 RON 0GA RBC A RSC 3 OSSOC 9999 CAC 0094											
15. I CERTIFY THAT THE FUNDS CITED ARE PROPERLY CHARGEABLE FOR THE WORK OR SERVICES REQUESTED.				AUTHORIZING OFFICIAL (NAME, TITLE AND SIGNATURE) LTCMDR SEEBEE, FISCAL OFFICER						DATE 1999 10 01	
16. THIS ORDER IS ACCEPTED AND THE WORK OR SERVICES WILL BE PROVIDED IN ACCORDANCE HEREWITH.				ACCEPTING OFFICIAL (NAME, TITLE AND SIGNATURE) MAJOR WARRIOR, COMPTROLLER, 9TH MEU						DATE 1999 10 01	

5. **ACCEPTING A REIMBURSABLE WORK ORDER (RWO):**

a. Determination of Acceptance: Before accepting a RWO, the performer should consider the following:

(1) 51% Rule: At least 51 percent of the work requested must be performed by the performing activity with in-house resources. That is, the performing activity cannot simply contract out the work requested.

(2) The performer must decide whether it can perform the work requested without degrading it's own mission accomplishment.

(3) The performer may reject the reimbursable and request a direct citation of funds. A direct citation of funds occurs when the performer directly cites the customer's Line of Accounting Data vice citing their own accounting data and requesting reimbursement after spending their own funds. This commonly occurs when receiving a reimbursable citing only TAD as the requested service.

(4) If the customer is a private party, a deposit is normally required and will be recorded as a pre-deposit amount in the accounting records. For example, the Burger King on base requires electricity to run its operations. Since the base comptroller makes payment on the electric bill for the entire base, Burger King will establish a reimbursable account with the base comptroller. The base comptroller will request a pre-deposit amount and will bill Burger King for their share of the electric bill each month. Once the pre-deposit amount is used, the base comptroller will request additional funds from Burger King.

b. Formal Acceptance Procedures: If acceptance is determined, the performer must acknowledge acceptance of the request. This acknowledgment is accomplished by signing the accepting official block of the NAVCOMPT Form 2275 or, in the case of a DD Form 448 (MIPR), preparing a DD Form 448-2. Once complete, the performer will transmit the original request and the acceptance copy back to the customer or requestor. At a minimum, the performer should annotate on the document the performer's point of contact or reimbursable clerk handling the account, the assigned Reimbursable Order Number (RON), and the Reimbursable Billing Code (RBC) that will be used to bill the customer.

c. Completed Acceptance: Once the documentation is accepted, the performer must load the reimbursable authority and appropriate tables in SABRS before they can start spending.

6. DATA ELEMENTS: Prior to loading a RWO into SABRS, the performer must determine the following data elements:

NOTE: From here, we will focus on a Funded Reimbursable Authorization (FRA) as it is the most common form of reimbursable transactions established throughout the Marine Corps.

a. Reimbursable Order Number (RON): A Reimbursable Order Number is a unique 15-digit number assigned to each RON and is constructed the same as a standard document number (AAC/FY/DTC/SER#). The AAC is the performer's AAC, the FY is the last two digits of the fiscal year, the DTC is always 'WR' and the serial number is constructed with two zeros preceding the locally assigned SABRS RON. All elements except the AAC, FY and the SABRS RON are already hard-code loaded and requires no user intervention. An example is provided below:

Reimbursable Order Number: M9925500WR000GA

b. SABRS Reimbursable Order Number: The SABRS RON is a locally assigned 3-digit alphanumeric element and will be established in accordance with local Standard Operating Procedures. The SABRS RON is similar to the Travel Order Number (TON) in that it uniquely identifies the reimbursable in SABRS. Usually, the first digit of the RON is the last digit of the fiscal year i.e. SABRS RON: 0GA for FY 2000.

c. Reimbursable Billing Code (RBC): A RBC is a locally assigned 1-digit alpha code used to relate a Line of Accounting Data to a reimbursable Customer identification number for billing purposes. In many cases, the RBC is A-Z and if there is only one line of appropriation data, the RBC will usually be an "A". However, at times, numbers (1-9) can be used. In some cases, multiple categories of costs are tracked through the use of multiple RBC's.

d. BEA/BESA: The determination of the BEA/BESA varies with local SOP's. In many cases, Work Center (Comptrollers) determine the coding structure of the reimbursable BEA/BESA at the beginning of the fiscal year. There can be three different ways to assign BEA's or a combination thereof. These three ways are discussed below:

(1) One reimbursable BEA for each Reimbursable Order Number (RON): In some cases, the comptroller of the performing activity may assign separate reimbursable BEA's to account for costs under each RON. These reimbursable BEA's are normally alpha-alpha characters (numerical for direct BEA's) and the performing activity comptroller will assign them in sequential order (i.e. GA, GB, GC, etc.) to each RWO received and accepted. This practice requires the performer to load the required SABRS tables for each BEA established. The table below summarizes this point:

BEA	RON	WCI	BEA	BESA	FC	OC	OCSCO	CAC	SI	JNLUC	RON	RBC
GA	OGA	M99255	GA	00	BQ	260	2607	0096			OGA	A
GB	0GB	M99255	GB	00	BQ	260	2607	0096			0GB	A
GC	0GC	M99255	GC	00	BQ	260	2607	0096			0GC	A

(2) One reimbursable BEA for all Reimbursable Order Number's (RON's): In other cases, the performing activity comptroller will assign one reimbursable BEA to track costs for all RWO's received and accepted throughout the fiscal year. This single reimbursable BEA will manage all RON's for all customers. The table below summarizes this point:

BEA	RON	WCI	BEA	BESA	FC	OC	OCSCO	CAC	SI	JNLUC	RON	RBC
GA	OGA	M99255	GA	00	BQ	260	2607	0096			OGA	A
	0GB	M99255	GA	00	BQ	260	2607	0096			0GB	A
	0GC	M99255	GA	00	BQ	260	2607	0096			0GC	A

(3) Direct BEA's: In some commands or in some circumstances, a performer may load the reimbursable authorization to their direct BEA's account. The direct BEA will insert the RON into their own established FIP when processing reimbursable transactions under their account. They will be reimbursed for the amount expensed at the end of each month. Failure to insert the RON and RBC will result in the transaction posting against the direct BEA's organic account and the BEA will not be reimbursed for the reimbursable work or services. The table below summarizes this point:

BEA	RON	WCI	BEA	BESA	FC	OC	SOC	CAC	SI	JNLUC	RON	RBC
94	DIRECT	M99255	94	00	BQ	260	2607	0001				
	OGA	M99255	94	00	BQ	260	2607	0096			OGA	A
	0GB	M99255	94	00	BQ	260	2607	0096	___	___	0AB	A

e. Object Class/ Sub-Object Class (OC/SOC): If the customer is a Marine Corps activity, use the same OC/SOC that

appears on the customer's NavCompt Form 2275. Otherwise, assign an OC/SOC from the SABRS Data Dictionary that closely describes the type of work required.

f. Cost Account Code (CAC): The following are common CAC's that are assigned to reimbursable accounts by the Fleet Marine Force:

0091	Work performed for state and local governments
0093	Work performed for the Army
0094	Work performed for the Navy
0095	Work performed for the Air Force
0096	Work performed for other Marine Corps activities

g. Document Identifier Code (DIC): The authorization DIC's for loading reimbursable authorizations, both funded and unfunded, can be found in the SABRS Authorization and Reimbursable Manuals. The authorization DIC's, 'FRA' and 'OT1' that we will be using in this class are listed below:

Authorization DICs		
DIC	TITLE	DTC
ADG	ADVANCE ACCEPTANCE OF REIMBURSABLE WORK REQUEST	WR
FRA	FUNDED REIMBURSABLE AUTHORIZATION	WR
OT1	BUDGET EXECUTION ACTIVITY AUTHORITY	WR
OT2	BUDGET EXECUTION SUBACTIVITY AUTHORITY	WR

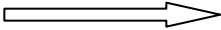
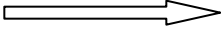
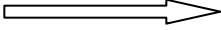
h. Reimbursable Source Code (RSC): The RSC is a 1-digit alphanumeric code that identifies the sources, by general categories, of the funds with which the activity is reimbursed for work, services or goods furnished to another command. The following are the most often used RSC's throughout the Marine Corps and are loaded to SABRS Central Table 058:

1	Funded Intra Appropriation (i.e. Marine Corps customers)
2	Unfunded Intra Appropriation
3	Funded other Appropriation (i.e. NAVY, ARMY or AIRFORCE)
5	Unfunded Other Appropriation
6	Funded Non Fed (I. E. civilian customers)
7	Unfunded Non Fed
E	Non Defense (i.e. non DoD customers)
F	Unfunded Non Defense

7. ESTABLISH THE RWO IN SABRS:

a. Once the required data elements have been determined, the performing activity WCI (comptroller) will load the reimbursable authorization in SABRS. To establish a reimbursable in SABRS, three SABRS processes are utilized:

11:46:45	SABRS	DFMS0000
05 JAN 1999	MAIN MENU	DFPS0000

SELECT AN OPTION: _		
	1. AUTHORIZATION PROCESSING	
	2. BUDGET EXECUTION ACTIVITY AUTHORIZATION PROCESSING	
	3. INITIATIONS/COMMITMENTS/OBLIGATIONS/EXPENSES	
	4. CORRECTION PROCESSING	
	5. REPORTS INQUIRY	
	6. TABLE MANAGEMENT	
	7. O&M TRVL/LABR/REIM	
FASTPATH==> _____		
PF1=HELP,PF6=EXIT		

Option 6: Table Management: This option establishes the new reimbursable BEA/BESA that has been assigned in accordance with the performer's local Standard Operating Procedures (SOP).

Option #7: Table Management: This option establishes the new reimbursable BEA/BESA that has been assigned in accordance with the performer's local Standard Operating Procedures (SOP). In addition, this option will be used to load the necessary FIP, JON's and TAD tables that may be required by the BEA to conduct spending transactions.

Option #2: BEA Authorization Processing: This option is the option used to load the reimbursable authority to the WCI level and the BEA/BESA level. This essentially establishes the funding amount in SABRS from which spending transactions can be processed. Using Option #2: BEA Authorization Processing, the WCI will enter the appropriate data elements that appear on each screen. An example of the screens for processing a 'FRA' and 'OT1' are included in student handout #2 and are available in the SABRS Manual for Reimbursable Process.

b. The first step after accepting a RWO is to load the BEA/BESA using Option #6. Load the data elements to Table 204.

c. The second step is to load the FA/WC using Option #7: Table Management. Load the data elements to Tables 019 and 071. After the FA/WC are loaded properly, load the FIP to Table 073: S-FIP Maintenance Table.

d. After the tables have been loaded, the third step is to load the reimbursable authorization.

e. Once the tables are loaded, the BEA can conduct spending against the RON using the reimbursable FIP that has been assigned. Inputting spending transactions is no different between Direct and Reimbursable spending except for the FIP (i.e. RON and RBC). The BEA will conduct the work required on the RWO, input the spending transactions and will bill for reimbursement at the end of every month until the appropriation expires or the work is complete.

8. REIMBURSABLE BILLING PROCESS:

a. Reimbursable billings and the transfer of funds between appropriations (if both federal agencies) is the responsibility of the Authorization Accounting Activity's (AAA) for both the performer and the customer. This is usually an automated process by which the performer's AAA produces an expenditure document requesting reimbursement equal to the amount of unbilled expenses for the RON at the end of every month. SABRS generates the bill and it is then transmitted to the customer's AAA where it is recorded as an expenditure against the customer's funds (liquidation). Funds are then transferred back to the performer's account where the reimbursement for costs incurred in support of the RWO is complete.

b. SABRS produces a reimbursable bill electronically based on the expenses against the RON. In other words, even though there are commitments and obligations against the RON, SABRS will not bill for reimbursement until the service or good is received (expensed). Once the performer incurs an expense, SABRS will bill the customer at the end of the month for reimbursement.

c. The bill, or document, that SABRS produces to debit and credit the performer and customers' appropriations is the SF 1080. It is used to transfer funds between appropriations. It includes debit/credit lines of appropriation data for both the customer and the performer and it specifies the date of service, description of service, total cost, mailing address of the performer, customer and the performer's AAA. Finally, the performer's AAA must certify the accuracy of the charges.

d. At this time, you should be thinking about how the verification process works. How does the performer's AAA know

whether the charges in SABRS are accurate or not? If they are responsible for validating the bill to the customer, they should have some degree of confidence that the bill is correct. But take for example DFAS Kansas City (AAA) and the 9th MEU, NC (WCI). The 9th MEU maintains the memorandum records and DFAS, KC maintains the official records. Shouldn't the reimbursable BEA certify the bills for accuracy? Aren't they in a better position to determine whether the expenses in SABRS are accurate because, ultimately, they are based off memorandum records that the MEU has in their possession? DFAS has determined that the BEA should monitor and validate the bills prior to sending them to the customer. Prior to sending out a bill, SABRS produces what is called a "trial" bill.

e. Trial Bills: The trial bill is the method by which the BEA can validate bills prior to the customer being billed. The trial bill is produced for each RON on a monthly basis and will be available for viewing and printing in INFOPAC. The BEA has the opportunity to review each trial bill and the BEA is allowed to put a bill on hold that contains a discrepancy for one reason or another. Another instance when a bill will be placed on hold is when the bill is under \$100 dollars, which is not cost effective to transmit since DFAS charges approximately \$85 dollars to process one bill. Once the amounts are correct or the BEA determines a bill is required, the BEA can release the bill on hold. If a trial bill is considered correct, the BEA has no other action and the final bill will be produced and transmitted automatically by SABRS when the final billing cycle is run.

f. An example of a SF 1080 and a trial bill are provided on the following pages.

This space left intentionally blank.

STANDARD FORM 1080
REVISED APRIL 1982
DEPARTMENT OF THE TREASURY
1 TFRM2-2500
1080-109

**VOUCHER FOR TRANSFERS
BETWEEN APPROPRIATIONS AND/OR FUNDS**

VOUCHER NO:
SCHEDULE NO:
BILL NO:
PAID BY:

DEPARTMENT, ESTABLISHMENT, BUREAU, OR OFFICE RECEIVING FUNDS:

9th Marine Expeditionary Unit

DEPARTMENT, ESTABLISHMENT, BUREAU, OR OFFICE CHARGED:

Naval Seebee Detachment

ORDER NO.	DATE OF DELIVERY	ARTICLE OR SERVICES	QNTY	UNIT PRICE	UNIT ISSUE	AMOUNT DOLLARS & CENTS
N6305500WRN4LT4	MAY 2000	Supplies and Materials				1,757.99

TYPE OF PAYMENT OR BILL:
COMPLETE _ PARTIAL X FINAL _ PROGRESS _ ADVANCE TOTAL: 1,757.99

REMITTANCE IN PAYMENT HEREOF SHOULD BE SENT TO-

DFAS, Kansas City, MO 64197

ACCOUNTING CLASSIFICATION - OFFICE RECEIVING FUNDS:

Performer LOA AA 1701106.27A0 001 67026 067443 3C M99255 GABF00940GAA

CERTIFICATE OF OFFICE CHARGED

I certify that the above articles were received and accepted of the services performed as stated and should be charged to the appropriation(s) and/or fund(s) as indicated below; or that the advance payment requested is approved and should be paid as indicate

(DATE)

(AUTHORIZED ADMINISTRATIVE OR CERTIFYING OFFICER)

(TITLE)

ACCOUNTING CLASSIFICATION - OFFICE CHARGED:

Customer LOA AA 1701804 113X 0000 63055 0 00179 2D R00900 30552HQNM2M

PAID BY CHECK NUMBERED:

PROC ID:
PROG ID: GFSPRN2B

TRIAL BILL REPORT
AS OF 30 MAY 2000
9th MEU

PAGE NO : 1213
RUN DATE: 30 MAY 00
CYCLE NO: 0021

RON: OGA
TO: NAVAL SEEBEE DETACHMENT
1804 SEEBEE LANE
NORFOLK, VA 55555

TOTAL CUSTOMER AUTHORIZATION AMOUNT: 20,000.00

(a) INVOICE OR ORDER NUMBER	(b) SERVICES OR DELIVERY DATE	(c) RBC	(d) DESCRIPTION	(e) AUTHORIZED AMOUNT TO DATE
N6305500WRN4LT4	01 MAY 2000	A	SUPPLIES AND MATERIALS	20,000.00

(f) TYPE OF PAYMENT/BILL: PARTIAL (g) TOTAL: 20,000.00

ACCOUNTING CLASSIFICATION TO BE CREDITED (COLLECTION)

(A) ACRN	(B) APPROPRIATION	(C) SUBHEAD	(D) OBJECT CLASS	(E) BUREAU CONTROL	(F) SUB ALLOT	(G) AAA	(H) TRANS TYPE	(I) PAA	(J) COST CODE	(K) AMOUNT
AA	1701106	27A0	003	67026		067443	3C	M99255	GABF00940GAA	1,757.99
(L) TOTAL CREDITS THIS BILL:										1,757.99

ACCOUNTING CLASSIFICATION TO BE CHARGED (DISBURSEMENT)

(A) ACRN	(B) APPROPRIATION	(C) SUBHEAD	(D) OBJECT CLASS	(E) BUREAU CONTROL	(F) SUB ALLOT	(G) AAA	(H) TRANS TYPE	(I) PAA	(J) COST CODE	(K) AMOUNT
AA	1701804	113X	0000	63055	0	000179	2D	R00900	630552HQNM2M	1,757.99

(M) TOTAL CHARGES THIS BILL: 1,757.99
(N) TOTAL OBLIGATIONS TO DATE: 10,000.00
(O) REMAINING AUTHORIZATION AMOUNT: 10,000.00

9. **MONITORING THE REIMBURSABLE ACCOUNT:**

a. SABRS Reports: SABRS produces reports for the BEA to monitor a Reimbursable Order Number. Additionally, reports are sent to the customer so they can monitor their work request.

(1) GFSPR201 Reimbursable Order Report For Current Cycle: This is the main report used by performing BEA's to manage their reimbursable customers. The report identifies all transactions that affect a RON for current cycle, current month and year-to-date cumulative totals.

(2) GFSPR213 Customer Analysis Report: This report is another management tool to help BEA's manage their customer's accounts. It identifies the total authorization, obligation amount, expense amount, collected amount and the remaining balance for a RON.

(3) GFSPR214 Status of Reimbursable Orders NavCompt 2193: This report is actually a NavCompt Form that is mailed to each customer, along with the bill, on a monthly basis. It is a snap-shot picture showing the current status of the customer's account or RWO. It identifies the total authorization amount, total obligations to date, total amount billed and the available amount for withdrawal.

b. Example Reports: Below are copies of SABRS reports that must be validated for accuracy after each daily and monthly cycle:

PROC ID:
PROG ID: GFSR201

REIMBURSABLE ORDER REPORT FOR CURRENT CYCLE
FOR M99255 9TH MEU

PAGE NO : 32
RUN DATE: 01 MAY 00
CYCLE NO: 0017

REIMBURSABLE ORDER NUMBER: 0GA FOR FISCAL YEAR: 2000
REIMBURSABLE SOURCE CODE : 3
FUNDING EXPIRATION DATE : 20000930
WORK COMPLETION DATE : 20000930
REIM REF NO : N6305500WRN4LT4
STATUS INDICATOR : A FUND ADMIN : GA
OCSOC : 99 99 SUB ALLOT : CAC : 0094
BILL TYPE : RON TYPE : 1 PRE DEP AMT : 0.00

PERFORMING ACTIVITY INFORMATION:
9TH MARINE EXPEDITIONARY UNIT
NEW BERN, NC 99255
APPROPRIATION: 1106
SUBHEAD 27A0

CUST NAME: NAVAL SEEBEE DETACHMENT

ADDRESS:
1804 SEEBEE LANE
NORFOLK, VA 55555

LAST BILL NUMBER: 40144
DATE OF LAST BILL: 04 APR 00

	(A) CURRENT CYCLE	(B) CURRENT MOUNTH	(C) PRIOR YEAR	(D) YEAR TO DATE
	-----	-----	-----	-----
(E) AUTHORITY TO DATE:	\$.00	20,000.00	\$.00	\$ 20,000.00
(F) OBLIGATIONS TO DATE:	\$.00	\$ 10,000.00	\$.00	\$ 10,000.00
(G) UNOBLIGATED BALANCE:		\$ 10,000.00	\$.00	\$ 10,000.00
(H) EXPENSES:				
(I) MILITARY (OFF):	\$.00	\$.00	\$.00	\$.00
(J) MILITARY (ENL):	.00	.00	.00	.00
(K) OTHER (UNFUND):				.00
(L) TOTAL:	\$.00	\$.00	\$.00	\$.00
(M) CIVILIAN LABOR:	\$.00	\$.00	\$.00	\$ 0.00
(N) TRAVEL EXPENSES:	0.00	0.00	.00	\$ 0.00
(O) SUPPLY & MATL:	7,757.99	7,757.99	.00	10,000.00
(P) UTILITIES:	.00	.00	.00	\$.00
(Q) OTHER EXPENSES:	.00	.00	.00	\$.00
(R) TOTAL:	\$ 7,757.99	\$ 7,757.99	\$.00	\$ 10,000.00
(S) REIMBURSEMENTS EARNED:	\$ 7,757.99	\$ 7,757.99		\$ 10,000.00
(T) UNFILLED ORDERS:	6,000.00-	6,000.00	.00	6,000.00
(U) BILLED :	1,757.99	1 757.99	.00	4,000.00
(V) COLLECTED:	.00	.00		.00
(W) ACCOUNTS RECEIVABLE:	.00	.00		0.00
(X) UNBILLED :	6,000.00	6,000.00	.00	6,000.00

PROC ID:
PROG ID: GFSPR213

CUSTOMER ANALYSIS REPORT
FOR FISCAL YEAR (2000) M99255 9TH MARINE EXPEDITIONARY UNIT

PAGE NO : 1027
RUN DATE: 01 MAY 00
CYCLE NO: 0017

(A) CUSTOMER REQUISITION NUMBER: N6305500WRN4LT4
(B) REIMBURSABLE ORDER NUMBER: 0GA

(C) RBC	(D) AUTHORIZATION	(E) OBLIGATION AMOUNT	(F) OBLIGATED PERCENT	(G) EXPENSES AMOUNT	(H) EXPENSES PERCENT	(I) COLLECTED AMOUNT	(J) BALANCE AVAILABLE TO OBLIGATE
---	-----	-----	-----	-----	-----	-----	-----
A	\$ 20,000.00	\$ 10,000.00	50	\$ 4,000.00	20	2,242.01	\$ 10,000.00
(K) TOTAL	\$ 20,000.00	\$ 10,000.00		\$ 4,000.00		\$ 0.00	\$ 10,000.00

PROC ID:
PROG ID: GFSPR214

STATUS OF REIMBURSABLE ORDERS NAVCOMPT FORM 2193

PAGE NO: 1476
RUN DATE: 1 MAY 00

FOR PERIOD ENDING:
01 MAY 2000

FROM: COMMANDING OFFICER
9TH MARINE EXPEDITIONARY UNIT

(M99255)
(2000)

TO: NEW BERN, NC 22555
NAVAL SEEBEE DETACHMENT
1804 SEEBEE LANE
NORFOLK, VA 55555

(A) SIGNATURE: _____
GYSGT R. J. ESTERLY

(B) DATE: _____

APPROPRIATION/SUBHEAD	OPBUD/BCN	CURRENT STATUS				
(C) REIMBURSABLE REFERENCE NO.	(D) RON	(E) ACRN	(F) TOTAL AUTHORIZED	(G) TOTAL ACTUAL OBLIGATIONS	(H) TOTAL AMOUNT BILLED	(I) AVAILABLE FOR WITHDRAWAL
-----	---	----	-----	-----	-----	-----
N6305500WRN4LT4	OGA		\$ 20,000.00	\$ 10,000.00	\$ 4,000.00	\$ 0.00
(J) TOTAL THIS CUSTOMER			\$ 20,000.00	\$ 10,000.00	\$ 4,000.00	\$ 0.00

10. CLOSING A REIMBURSABLE ACCOUNT:

a. Requirements: Closing out a Reimbursable Order Number is required when all work and/or services is completed. The reimbursable BEA is required to perform two procedures when closing out a RON. First, the BEA must return excess funds. Second, the BEA must archive the RON.

b. Amounts must match: Prior to closing out a RON, all amounts must match. That is, the Authorization, Obligations, Expenses, Amount Billed, and Amount Collected must match and there should be no undelivered orders.

c. Returning Excess Funds: Common practice is to ensure that every spending transaction inducted in SABRS against a RON is complete (i.e. Cmt, Obl, Exp and Liq all match). However, sometimes this is not possible as liquidations may be processed after the end of the fiscal year. The BEA should make the best determination of the amount of excess funds available for withdrawal and return those funds. In other words, to prevent wasted resources, make an educated determination regarding the amount available to be returned keeping a reasonable amount to cover unexpected increases in liquidations that have not posted.

d. Methods of Returning Excess Funds: Returning additional funds should be accomplished as soon as practical but no later than the end of the fiscal year (preferably earlier). Any funds not returned to the customer become wasted resources because the customer cannot use those funds for any other purpose until they are returned and deobligated. The BEA can return excess funds using two methods:

(1) The BEA can return funds by contacting the customer directly and identifying the funds available for withdrawal at which time the customer will modify their existing reimbursable work order decreasing the total amount authorized. In many cases, the customer will contact the performer because they want to use those excess funds before year end. Once the amended RWO is received and accepted by the performing BEA, the performing BEA will decrease the amount authorized for the RON in SABRS using the BEA Authorization Processing Option in SABRS. When the customer receives the accepted amended RWO, the customer can deobligate the excess funds and can use them for other purposes.

(2) Another process that the BEA can use is through SABRS. The BEA will update the Available for Withdrawal Amount (Option 7: Reimbursable Subsystem) which will report to the

customer on the NavCompt Form 2193 that funds are available for withdrawal. Based off of the NavCompt 2193, the customer should modify the existing reimbursable work order by decreasing the total amount authorized for the requested work or services and transmit the amendment to the performer. This method is ineffective when close to the end of the fiscal year because of the delays in the production of the report and the mailing time.

d. Archiving the RON in SABRS: Once the BEA determines that all transactions against the RON are complete (CMT/OBL/EXP/LIQ equal), and no further pending action is required, the BEA should archive the RON in SABRS. Archiving a RON is the process by which SABRS will move the RON to history and will no longer produce any reports. There are specific actions that must be accomplished before archiving a RON.

(1) There must be no undelivered or unliquidated orders in that all requisitions must be committed, obligation, expensed and liquidated.

(2) All amounts must match. The total amount authorized, obligated, expensed, billed, and collected must equal.

(3) Once determined that the RON can be archived, the performing BEA will enter the SABRS Reimbursable Menu and utilize the ARCHIVE REIMBURSABLES TO HISTORY (Option 3).

REFERENCES:

1. DoD FMR Volumes 11A and 11B
2. SABRS Users Manual
3. SABRS Data Dictionary
4. MCO P7300.20
4. DOD Inst 4000.19